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IN THE UNITED STATES DISTRICT FOR THE NORTHERN DISTRICT OF OHIO EASTERN DIVISION

UNITED STATES OF AMERICA	Case No. 1:03CR264-02
Plaintiff,	Judge Adams
vs.	}
Michael J. Kotula,) ORDER
Defendant.)

Upon application of the United States of America, and for good cause,

IT IS ORDERED that the sum of \$54,354.42 may be distributed from the registry of the Court in the within case to the Internal Revenue Service, c/o John DePowell, P.O. Box 5399, Stop 83G, Cincinnati, Ohio; as part payment of restitution ordered in the within case. The balance of the \$20,000.00 shall remain on deposit pending a determination of the capital gains owed by Mr. & Mrs. Michael J. Kotula, arising out of the sale of real estate located at 1542 & 1544 East 204th Street, Euclid, Ohio.

IT IS FURTHER ORDERED that any monies paid as capital gains tax from the sale of the real estate shall not be credited against the restitution owed in the within case.

JOHN R. ADAMS

United States District Judge